

AMENDMENTS TO THE CLAIMS:

Please add the following Claims:

27. A thin film magnetic recording head comprising:
a thin film coil arranged to simultaneously
magnetically energize a pair of gaps, the pair of gaps
being defined by a thin film magnetic pole structure
configured to include, as seen in cross-section relative to
a thickness of a substrate:

a first pole positioned over the substrate with
the thin film coil positioned over the first pole;

a second pole positioned over a first portion of
the thin film coil; and

a third pole positioned over the first pole, the
second pole and a second portion of the thin film coil.

28. The magnetic recording head of claim 27, wherein
a tip of the first pole and a tip of the second pole form a
write gap therebetween, and the tip of the second pole and
a tip of the third pole form a preconditioning gap
therebetween.

29. The magnetic recording head of claim 27, wherein the first pole, the second pole and the third pole are interconnected.

30. The magnetic recording head of claim 27, wherein the first pole and the second pole are interconnected through a pole portion extending through a central portion of the thin film coil.

31. The magnetic recording head of claim 30, wherein the first pole and the third pole are interconnected so as to form a substantially U-shaped member embracing the coil.

32. The magnetic recording head of claim 25, wherein the other of said gaps is a write gap.

33. The magnetic recording head of claim 25, wherein the one of said gaps is a preconditioning gap, the preconditioning gap being wider than the other of said gaps.

34. The method of claim 26, further comprising arranging the pair of gaps such that the one of said gaps is wider than the other of said gaps.

35. The method of claim 26, wherein the other of said gaps is a write gap.